

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEBRASKA**

UNITED STATES OF AMERICA, <div style="text-align: center;">Petitioner,</div> <div style="text-align: center;">v.</div> CHRISTOPHER D. O'GARA, <div style="text-align: center;">Respondent.</div>))))))))))	Case No. 8:06CV760 <div style="text-align: center;">ORDER</div>
---	--	--

This matter came on for hearing on the United States' Petition to Enforce an Internal Revenue Service Summons (Filing 1.) On November 17, 2006, this Court entered an Order directing the Respondent to show cause why he should not be ordered to comply with the summons by filing a written response with the Court (Filing 2.) The Court further ordered that if the Respondent filed a written response which denied or controverted the allegations of the United States' petition, that the Respondent was to appear at a hearing on December 19, 2006 (Filing 2.) On the motion of the United States (Filing 4), the hearing was continued to January 16, 2007 (Filing 6.) At the hearing held January 16, 2007, the United States represented it mailed a copy of the Order setting the hearing for January 16, 2007 to the Respondent, and that such mailing was not returned to the United States Attorney's Office. The Respondent filed a written response dated December 15, 2006, (Filing 5), but failed to appear at the hearing held January 16, 2007. At the hearing, the United States orally moved that the Respondent be held in contempt of Court, which motion the Court granted (Filing 11.)

Upon consideration, and for good cause shown,

IT IS ORDERED:

1. After careful review of the Respondent's Response To Petition To Enforce IRS Summons; Notice of Lack of Jurisdiction; Notice of Need For More Definite Statement

("Respondent's Response") (Filing 5), the Court finds the Respondent's Response is without legal merit;

2. Based, in part, on the lack of legal merit of the Respondent's Response, and the Respondent's failure to appear at the hearing held January 16, 2007, that the oral motion of the United States to hold the Respondent in contempt of an order of this Court (Filing 5) is GRANTED.

3. Respondent, Christopher O'Gara, shall appear before the undersigned United States Magistrate Judge in the District Court of the United States for the District of Nebraska, in **Courtroom No. 6, Second Floor, Roman L. Hruska United States Courthouse, 111 South 18th Plaza, Omaha, Nebraska on the 21st day of February, 2007 at 1:30 P.M.** to answer for his contempt, or to purge himself of contempt by providing the summonsed testimony and documents.

IT IS FURTHER ORDERED that a copy of this Order be personally served on Christopher O'Gara by either a United States Marshal, a deputy United States Marshal, or by an official of the Internal Revenue Service who is hereby specially appointed for that purpose, **within twenty (20) days** of the date of this Order and that proof of service as provided for in Fed. R. Civ. P. 4(l) be filed with the Clerk of the District Court within five (5) business days after such service upon Respondent.

IT IS FURTHER ORDERED that if the Respondent fails to appear as ordered herein, the Respondent shall be sentenced to the custody of the Attorney General of the United States until such time as he shall purge himself of contempt.

DATED January 16, 2007.

BY THE COURT:

**s/ F.A. Gossett
United States Magistrate Judge**